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Part - I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA REVENUE DEPARTMENT.

No.F.8(1)-REV/13(P)

Dated, Agartala, the 7th October, 2020.

MEMORANDUM

Clarification relating to exemption from Stamp duty and Registration Fees in respect of an instrument executive by or on behalf of or in favour of the State Government are being sought for from different Departments.

The matter has been consulted with the Law Department at length and accordingly it is hereby clarified that Section 78 of the Registration Act, 1908 empowers the State Government to fix the Registration fees, according to which the Government of Tripura has prepared the table of fees for registration of documents, vide notification No.F.8(3)/REV/93, dated 19th July, 2003. In the said notification exemption is given to the documents executed by on the behalf of or in favour of the Government or President of India on which, as such no stamp duty is leviable under proviso (1) to Section 3 of the Indian Stamp Act, 1899 . So the documents which are exempted under proviso(1) to Section 3 of the Indian Stamp Act, 1899 are also exempted for paying Registration Fees. Further, Proviso (1) to Section 3 read with Section 9(1) (a) of the Indian Stamp Act, 1899 exempts such kind of documents from paying stamp duty.

In view of the above, it is so clear that the documents executed by on behalf of or in favour of the Government of Tripura are exempted from stamp duty, as well as registration fees.

S. Saha

To All District Registrars.

Deputy Secretary to the Government of Tripura.